



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

27 Lincoln 0639 Troy Public Schools

0519 Troy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,831,305.95	1,831,305.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	42,743.23	42,743.23	0.00	0.00	0.00	0.00
22XX Educational Media Services	59,163.00	59,163.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,086.45	95,086.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	171,333.78	171,333.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,734.87	10,264.83	68,470.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	231,397.30	229,602.18	0.00	1,795.12	0.00	0.00
27XX Student Transportation Services	208,254.11	117,750.36	0.00	90,503.75	0.00	0.00
31XX Food Services	198,682.17	198,682.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,539.99	12,059.43	0.00	480.56	0.00	0.00
35XX Extracurricular - Athletics	20,999.02	20,999.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	32,731.56	0.00	0.00	32,731.56	0.00	0.00
Totals	2,982,971.43	2,788,990.40	68,470.04	125,510.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,982,971.43					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

27 Lincoln 0639 Troy Public Schools

0520 Troy H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,317,896.92	1,317,896.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	35,389.99	35,389.99	0.00	0.00	0.00	0.00
222X Educational Media Services	28,540.54	28,540.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,882.05	85,882.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,213.04	90,213.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,955.54	19,188.71	64,766.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,786.25	226,888.65	0.00	897.60	0.00	0.00
27XX Student Transportation Services	138,801.29	138,801.29	0.00	0.00	0.00	0.00
31XX Food Services	10,321.77	10,321.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,668.93	20,668.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,633.40	79,633.40	0.00	0.00	0.00	0.00
Totals	2,119,089.72	2,053,425.29	64,766.83	897.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,119,089.72					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0519 Troy Elem	Indirect/Direct	68,470.04 / 2,788,990.40	2.46%				
	LE 0520 Troy H S	Indirect/Direct	64,766.83 / 2,053,425.29	3.15%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0519 Troy Elem			0.0232	0.0236	0.0229	0.0238	2.46%
	0520 Troy H S			0.0258	0.0236	0.0229	0.0238	3.15%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0519 Troy Elem			0.0232	0.0236	0.0229	0.0238	
	0520 Troy H S			0.0258	0.0236	0.0229	0.0238	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0519 Troy Elem			0.0232	0.0236	0.0229	0.0238	
	0520 Troy H S			0.0258	0.0236	0.0229	0.0238	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0519 Troy Elem						2.24%	
	0520 Troy H S						2.42%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0639 Troy Public Schools			Your Preliminary Rate by School System (SS) is:			2.33%	
				This same rate is applied to both EL and HS in the same SS				

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

27 Lincoln 0640 Libby K-12 Schools

0522 Libby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,216,532.43	7,205,651.68	0.00	10,880.75	0.00	0.00
21XX Support Services - Students	168,921.57	168,921.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	272,204.91	272,204.91	0.00	0.00	0.00	0.00
222X Educational Media Services	167,392.47	167,392.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	403,038.23	403,038.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	784,806.78	784,806.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	423,337.03	13,945.32	358,305.01	51,086.70	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,113,529.29	1,075,697.09	0.00	37,832.20	0.00	0.00
27XX Student Transportation Services	790,354.10	790,354.10	0.00	0.00	0.00	0.00
31XX Food Services	492,298.85	492,298.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,495.11	38,495.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	216,440.33	216,440.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	90,579.00	0.00	0.00	90,579.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	34,828.00	34,828.00	0.00	0.00	0.00	0.00
Totals	12,212,758.10	11,664,074.44	358,305.01	190,378.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,212,758.10					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0522 Libby K-12 Schools	Indirect/Direct	358,305.01 / 11,664,074.44		3.07%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0522 Libby K-12 Schools	0.0269	0.0281	0.0287	0.0300	3.07%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0522 Libby K-12 Schools	0.0407	0.0281	0.0287	0.0300	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0522 Libby K-12 Schools	0.0407	0.0281	0.0287	0.0300	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0522 Libby K-12 Schools				3.01%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0640 Libby K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.01%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

27 Lincoln 0645 Eureka Public Schools

0527 Eureka Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,728,560.19	2,728,560.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	637,425.60	637,425.60	0.00	0.00	0.00	0.00
222X Educational Media Services	111,381.09	111,381.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	278,243.24	265,785.24	0.00	12,458.00	0.00	0.00
24XX Support Services - School Administration	359,328.03	359,328.03	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	629,960.40	625,160.40	0.00	4,800.00	0.00	0.00
27XX Student Transportation Services	177,577.05	177,577.05	0.00	0.00	0.00	0.00
31XX Food Services	326,190.16	326,190.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	279.00	279.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,714.62	18,714.62	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	46,493.42	0.00	0.00	0.00	46,493.42	0.00
Totals	5,314,152.80	5,250,401.38	0.00	17,258.00	46,493.42	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,314,152.80					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

27 Lincoln 0645 Eureka Public Schools

0528 Lincoln County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,433,142.42	1,433,142.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	248,833.35	248,833.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	439.26	439.26	0.00	0.00	0.00	0.00
222X Educational Media Services	78,395.64	78,395.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,009.07	167,551.07	0.00	12,458.00	0.00	0.00
24XX Support Services - School Administration	187,716.43	187,716.43	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	328,526.21	321,326.21	0.00	7,200.00	0.00	0.00
27XX Student Transportation Services	138,389.43	138,389.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,977.75	12,977.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,878.80	119,878.80	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	61,493.42	0.00	0.00	0.00	61,493.42	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	48,000.00	0.00	0.00	48,000.00	0.00	0.00
Totals	2,837,801.78	2,708,650.36	0.00	67,658.00	61,493.42	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,837,801.78					

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Schedule A - Restricted Fixed Indirect Cost Rate

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Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0527 Eureka Elem	Indirect/Direct	0.00 / 5,250,401.38	0.00%		
	LE 0528 Lincoln County H S	Indirect/Direct	0.00 / 2,708,650.36	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0527 Eureka Elem	0.0000	0.0002	0.0002	0.0003	0.00%
	0528 Lincoln County H S	0.0017	0.0002	0.0002	0.0003	0.00%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0527 Eureka Elem	0.0000	0.0000	0.0002	0.0000	
	0528 Lincoln County H S	0.0000	0.0000	0.0002	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0527 Eureka Elem	0.0000	0.0002	0.0002	0.0003	
	0528 Lincoln County H S	0.0017	0.0002	0.0002	0.0003	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0527 Eureka Elem	0.01%	
	0528 Lincoln County H S	0.05%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0645 Eureka Public Schools	0.03%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

27 Lincoln 0646 Fortine Elementary

0529 Fortine Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	384,225.75	384,225.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,616.31	4,616.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,444.43	17,444.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	48,433.70	48,433.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,310.80	1,044.06	70,266.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	63,069.68	63,069.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	152,763.92	82,303.92	0.00	70,460.00	0.00	0.00
31XX Food Services	84,226.61	84,226.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,679.50	3,679.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,306.89	0.00	0.00	1,306.89	0.00	0.00
Totals	831,077.59	689,043.96	70,266.74	71,766.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	831,077.59					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0529 Fortine Elem	Indirect/Direct	70,266.74 / 689,043.96	10.20%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0529 Fortine Elem	0.0844	0.0750	0.0789	0.0751	10.20%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0529 Fortine Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0529 Fortine Elem	0.0844	0.0750	0.0789	0.0751	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0529 Fortine Elem				7.89%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0646 Fortine Elementary	Your Preliminary Rate by School System (SS) is:	7.89%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

27 Lincoln 0647 McCormick Elementary

0530 McCormick Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	148,433.39	143,181.79	0.00	5,251.60	0.00	0.00
21XX Support Services - Students	3,833.00	3,833.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	173.60	173.60	0.00	0.00	0.00	0.00
222X Educational Media Services	6,230.43	6,230.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,568.75	2,568.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,232.50	0.00	31,232.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,501.52	28,501.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,399.50	26,399.50	0.00	0.00	0.00	0.00
Totals	247,372.69	210,888.59	31,232.50	5,251.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	247,372.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0530 McCormick Elem	Indirect/Direct	31,232.50 / 210,888.59	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				14.81%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0530 McCormick Elem	0.1925	0.1644	0.1474	0.1500	14.81%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0530 McCormick Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0530 McCormick Elem	0.1925	0.1644	0.1474	0.1500	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0530 McCormick Elem				15.25%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0647 McCormick Elementary	Your Preliminary Rate by School System (SS) is:	15.25%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

27 Lincoln 0650 Yaak Elementary

0533 Yaak Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	103,497.53	103,497.53	0.00	0.00	0.00	0.00
222X Educational Media Services	1,017.01	1,017.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,079.18	0.00	31,079.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,247.61	11,247.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	539.00	539.00	0.00	0.00	0.00	0.00
Totals	147,380.33	116,301.15	31,079.18	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	147,380.33					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0533 Yaak Elem	Indirect/Direct	31,079.18 / 116,301.15	26.72%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0533 Yaak Elem	0.2013	0.2251	0.2193	0.2126	26.72%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0533 Yaak Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0533 Yaak Elem	0.2013	0.2251	0.2193	0.2126	

Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0533 Yaak Elem				21.38%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0650 Yaak Elementary	Your Preliminary Rate by School System (SS) is:	21.38%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

27 Lincoln 0651 Trego Elementary

0534 Trego Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	237,641.10	237,641.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,745.67	15,745.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,400.00	2,400.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,735.68	7,510.20	24,225.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,244.05	54,244.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,902.10	31,454.10	0.00	448.00	0.00	0.00
31XX Food Services	40,401.79	40,401.79	0.00	0.00	0.00	0.00
Totals	414,070.39	389,396.91	24,225.48	448.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	414,070.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0534 Trego Elem	Indirect/Direct	24,225.48 / 389,396.91	6.22%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0534 Trego Elem	0.0719	0.0682	0.0702	0.0730	6.22%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0534 Trego Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0534 Trego Elem	0.0719	0.0682	0.0702	0.0730	

Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0534 Trego Elem				6.56%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0651 Trego Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

6.56%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.